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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

_____	)	
SECURITIES INVESTOR PROTECTION	)	
CORPORATION,	)	Adv. Pro. No. 08-01789 (SMB)
	)	
Plaintiff-Applicant,	)	SIPA Liquidation
	)	
v.	)	(Substantively Consolidated)
	)	
BERNARD L. MADOFF INVESTMENT	)	
SECURITIES LLC,	)	
Defendant.	)	
_____	)	
IN RE:	)	
	)	
BERNARD L. MADOFF,	)	
	)	
Debtor.	)	
_____	)	

**CERTIFICATE OF SERVICE**

I, Kevin H. Bell, hereby certify that on April 2, 2014, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Thirteenth Application of Windels Marx Lane & Mittendorf, LLP, for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic

service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/Kevin H. Bell  
Kevin H. Bell

Schedule A

**Via U.S. Mail:**

Irving H. Picard, Esq.  
David J. Sheehan, Esq.  
Baker & Hostetler LLP  
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Internal Revenue Service  
District Director  
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New York, NY 10008

U.S. Department of Justice, Tax Division  
Box 55  
Ben Franklin Station  
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**Chapter 7 Trustee:**

Alan Nisselson, Esq.  
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156 West 56<sup>th</sup> Street  
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**Securities and Exchange Commission:**

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**United States Attorney for SDNY:**

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